

IN SENATE OF THE UNITED STATES.

FEBRUARY 19, 1845.

Submitted, and ordered to be printed.

Mr. EVANS made the following

REPORT:

[To accompany bill H. R. 373.]

*The Committee on Finance, to whom was referred a bill from the House of Representatives, entitled "An act for the relief of Joseph Curwen, surviving partner of Willing & Curwen," report :*

That the claim provided for in this bill is precisely similar, in all respects, to those of Samuel Hoffman and Rebecca Guest, which were before the Senate at the last session of the 27th Congress, and against the validity of which reports were made by the Committee on Finance at that session. (Reports Nos. 211 and 232, 2d session 27th Congress.)

In the present case, the petitioner, (and his partner, then alive,) on the 23d of March, 1805, exported from the United States a considerable quantity of claret wine, entitled to debenture, the duties upon which having been previously paid, he prays may now be refunded to him. If they had complied with all the requirements of the laws then in force, they might have obtained the refunding of the duties at the custom-house, without the intervention of Congress. The law required them, within ten days from the time of exportation, to give a bond to the United States, for the landing of the wine in a foreign country, and to make oath to the truth of the manifest and other papers. No bond was given. No oath was taken. The only explanation of this neglect is, as stated in the petition, that, "*owing to numerous calls of business, he omitted to repair to the custom-house and to take the oath and sign the bond required by law.*" The law allowed ten days for this duty to be performed; and it seems altogether improbable that, during the whole of that time, a half hour could not be found for that purpose. The explanation is wholly unsatisfactory. The neglect is unaccounted for.

The committee intend to adhere steadily to the principle, that when the party has lost his right by his own negligence, Congress ought not to interfere, especially in cases where relief was refused at the period of the transaction. It is understood that a large number of similar claims are in existence; and if the principle be now broken in upon, it will not only take considerable sums from the Treasury, but unsettle principles which were early settled, and which are conducive to safety in the administration of the revenue.

This case is certainly different from that of Harvey & Slagg, upon which a favorable report is made by this committee.

The committee recommend that the bill be indefinitely postponed.

IN SENATE OF THE UNITED STATES

FEBRUARY 19, 1857

Submitted and ordered to be printed

Mr. Evans made the following

REPORT

[To accompany bill H. R. 378]

The Committee on Finance, to whom was referred a bill from the House of Representatives, entitled "An act for the relief of Joseph Gurney," surviving partner of H. H. Gurney & Co., report:

That the claim provided for in this bill is precisely similar, in all respects, to those of Samuel Hoffman and Rebecca Gurney, which were before the Senate at the last session of the 27th Congress, and against the validity of which reports were made by the Committee on Finance at that session. (Reports Nos. 21 and 22, 2d session 27th Congress.)

In the present case, the petitioner, (and his partner, then alive), on the 23d of March, 1855, exported from the United States a considerable quantity of claret wine, entitled to drawback, the duties upon which having been previously paid; he pays now to be refunded to him. If they had complied with all the requirements of the law then in force, they might have obtained the refunding of the duties at the custom-house, without the intervention of Congress. The law required them, within ten days from the time of exportation, to give a bond to the United States, for the landing of the wine in a foreign country, and to make oath to the truth of the manifest and other papers. No bond was given. No oath was taken. The only explanation of this neglect is, as stated in the petition, that "owing to numerous calls of business he was obliged to report to the custom-house and to take the oath and sign the bond required by law." The law allowed ten days for this duty to be performed; and it seems altogether improbable that, during the whole of that time, a half hour could not be found for that purpose. The explanation is wholly unsatisfactory. The neglect is unaccounted for.

The committee intend to adhere steadily to the principle, that when the party has lost his right by his own negligence, Congress ought not to interfere, especially in cases where relief was refused at the period of the transaction. It is understood that a large number of similar claims are in existence; and if the principle be now broken in upon, it will not only take considerable sums from the Treasury, but violate principles which were early settled, and which are conducive to safety in the administration of the revenue.

This case is certainly different from that of Harvey & Slegg, upon which a favorable report is made by this committee. The committee recommend that the bill be indefinitely postponed.